

Form F-66 (IA-2) (7-13-2018)  <div style="text-align: center;"> <b>STATE OF IOWA</b>   <b>2018</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2018</b> </div> <div style="margin-top: 10px;"> <b>CITY OF</b> <u>Wahpeton</u>, IOWA  <b>DUE: December 1, 2018</b> </div>		<div style="text-align: center;"> <b>16203001000000</b>  <b>CITY OF WAHPETON</b>  <b>1201 DAKOTA DRIVE</b>  <b>MILFORD IA 51351</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>		
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	658,758		658,758	657,298
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	658,758		658,758	657,298
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	106,810	0	106,810	93,008
Licenses and permits	19,989	0	19,989	14,440
Use of money and property	67,900	0	67,900	2,300
Intergovernmental	45,240	0	45,240	340,750
Charges for fees and service	80,751	532,967	613,718	674,035
Special assessments	0	0	0	
Miscellaneous	239	0	239	500
Other financing sources, including transfers in	592,233	1,042,224	1,634,457	1,591,860
<b>Total revenues and other sources</b>	1,571,920	1,575,191	3,147,111	3,374,191
<b>Expenditures and Other Financing Uses</b>				
Public safety	94,911	0	94,911	97,800
Public works	217,467	0	217,467	263,950
Health and social services	22,730	0	22,730	27,230
Culture and recreation	12,327	0	12,327	14,950
Community and economic development	28,520	0	28,520	32,550
General government	89,493	0	89,493	111,775
Debt service	10,910	0	10,910	22,700
Capital projects	185,590	0	185,590	762,000
<b>Total governmental activities expenditures</b>	661,948	0	661,948	1,332,955
Business type activities	0	670,107	670,107	1,129,345
<b>Total ALL expenditures</b>	661,948	670,107	1,332,055	2,462,300
Other financing uses, including transfers out	184,000	518,597	702,597	660,000
<b>Total ALL expenditures/And other financing uses</b>	845,948	1,188,704	2,034,652	3,122,300
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	725,972	386,487	1,112,459	251,891
Beginning fund balance July 1, 2017	2,203,313	-118,740	2,084,573	1,728,709
Ending fund balance June 30, 2018	2,929,285	267,747	3,197,032	1,980,600
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents	
General obligation debt	\$ 0	Other long-term debt	\$ 1,585	
Revenue debt	\$ 1,541,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 19,056,775	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		09/26/2018	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Area Code	Number	Extension
Bonnie R. Tielbur		712	337-3522	
Signature of Mayor or other City official (Name and Title)			Date signed	
			10/8/2018	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018						CITY OF Wahpeton					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	658,758						658,758			658,758	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	658,758	0		0	0		658,758		T01	658,758	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	658,758	0		0	0	0	658,758			658,758	6			
7	<b>TIF revenues</b>							0		T01	0	7			
8	<b>Other city taxes</b>							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0		T19	0	12			
13	Mobile home tax							23,099		T19	23,099	13			
14	Hotel/motel tax	23,099						83,711		T09	83,711	14			
15	Other local option taxes		83,711					0	0		106,810	15			
16	<b>TOTAL OTHER CITY TAXES</b>	23,099	83,711		0	0	0	106,810	0		106,810	16			
17	<b>Section B - LICENSES AND PERMITS</b>	19,989						19,989		T29	19,989	17			
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											18			
19	Interest	28,003						28,003		U20	28,003	19			
20	Rents and royalties							0		U40	0	20			
21	Other miscellaneous use of money and property	39,897						39,897		U20	39,897	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	67,900	0	0	0	0	0	67,900	0		67,900	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0		0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Wahpeton		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)		(h)				
41	Section D - INTERGOVERNMENTAL - Continued											41	
42												42	
43	State shared revenues											43	
44	Road use taxes		43,157					43,157		C46	43,157	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants							0		C89	0	49	
50	Iowa Department of Transportation							0		C89	0	50	
51	Iowa Department of Natural Resources							0		C89	0	51	
52	Iowa Economic Development Authority							0		C89	0	52	
53	CEBA grants							0		C89	0	53	
54	Commercial & Industrial Replacement Claim	2,083						2,083		C89	2,083	54	
55								0			0	55	
56								0			0	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	Total state	2,083	43,157	0	0	0	0	45,240	0		45,240	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions							0			0	63	
64	Library service							0		D89	0	64	
65	Township contributions							0		D89	0	65	
66	Fire/EMT service							0		D89	0	66	
67								0		D89	0	67	
68								0			0	68	
69								0			0	69	
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	2,083	43,157	0	0	0	0	45,240	0		45,240	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water							0	532,967	A91	532,967	73	
74	Sewer							0		A80	0	74	
75	Electric							0		A92	0	75	
76	Gas							0		A93	0	76	
77	Parking							0		A60	0	77	
78	Airport							0		A01	0	78	
79	Landfill/garbage	71,316						71,316		A81	71,316	79	
80	Hospital							0		A36	0	80	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF Wahpeton		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	2,315						2,315		A44	2,315	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Snow removal-28E	7,120						7,120			7,120	103
104	TOTAL CHARGES FOR SERVICE	80,751	0	0	0	0	0	80,751	532,967		613,718	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Refunds	239						239			239	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	239	0	0	0	0	0	239	0		239	120

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Wahpeton					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	852,819	126,868	0	0	0	0	979,687	532,967		1,512,654	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales							0		NR	0	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	931,860	NR	931,860	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans				518,233	74,000		592,233	110,364		702,597	127			
128	Internal TIF loans and transfers in							0			0	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	0	0	0	518,233	74,000	0	592,233	1,042,224		1,634,457	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	852,819	126,868	0	518,233	74,000	0	1,571,920	1,575,191		3,147,111	132			
133												133			
134	Beginning fund balance July 1, 2017	1,444,578	497,745			260,990		2,203,313	-118,740		2,084,573	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,297,397	624,613	0	518,233	334,990	0	3,775,233	1,456,451		5,231,684	136			
137												137			
138												138			
139												139			
140												140			
141												141			
142												142			
143												143			
144												144			
145												145			
146												146			
147												147			
148												148			
149												149			
150												150			
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156												156			
157												157			
158												158			
159												159			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018						CITY OF Wahpeton						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention	18,020						18,020		E62	18,020	2				
3	Jail							0		E04	0	3				
4	Emergency management	1,063						1,063		E89	1,063	4				
5	Flood control							0		E59	0	5				
6	Fire department	75,272						75,272		E24	75,272	6				
7	Ambulance	256						256		E32	256	7				
8	Building inspections							0		E66	0	8				
9	Miscellaneous protective services							0		E66	0	9				
10	Animal control	300						300		E32	300	10				
11	Other public safety							0		E89	0	11				
12								0			0	12				
13								0			0	13				
14	TOTAL PUBLIC SAFETY	94,911	0		0	0	0	94,911			94,911	14				
15	Section B — PUBLIC WORKS											15				
16	Roads, bridges, sidewalks	131,099						131,099		E44	131,099	16				
17	Parking meter and off-street							0		E60	0	17				
18	Street lighting	17,629						17,629		E44	17,629	18				
19	Traffic control safety							0		E44	0	19				
20	Snow removal	8,763						8,763		E44	8,763	20				
21	Highway engineering							0		E44	0	21				
22	Street cleaning							0		E81	0	22				
23	Airport (if not an enterprise)							0		E01	0	23				
24	Garbage (if not an enterprise)	59,976						59,976		E81	59,976	24				
25	Other public works							0		E89	0	25				
26	Public Works Administration							0			0	26				
27	Engineering Management Services							0			0	27				
28	TOTAL PUBLIC WORKS	217,467	0		0	0	0	217,467			217,467	28				
29	Section C — HEALTH AND SOCIAL SERVICES											29				
30	Welfare assistance							0		E79	0	30				
31	City hospital							0		E36	0	31				
32	Payments to private hospitals							0		E36	0	32				
33	Health regulation and inspections							0		E32	0	33				
34	Water, air, and mosquito control	16,000						16,000		E32	16,000	34				
35	Community mental health							0		E32	0	35				
36	Other health and social services	6,730						6,730		E79	6,730	36				
37								0			0	37				
38								0			0	38				
39	TOTAL HEALTH AND SOCIAL SERVICES	22,730	0		0	0	0	22,730			22,730	39				
40	Section D — CULTURE AND RECREATION											40				
41	Library services	4,000						4,000		E52	4,000	41				
42	Museum, band, theater							0		E61	0	42				
43	Parks	531						531		E61	531	43				
44	Recreation	2,796						2,796		E61	2,796	44				
45	Cemetery							0		E03	0	45				
46	Community center, zoo, marina, and auditorium							0		E61	0	46				
47	Other culture and recreation	5,000						5,000		E61	5,000	47				
48								0			0	48				
49								0			0	49				
50	TOTAL CULTURE AND RECREATION	12,327	0		0	0	0	12,327			12,327	50				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Wahpeton					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
51	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											51	
52	Community beautification							0				52	
53	Economic development	5,000						5,000				53	
54	Housing and urban renewal							0				54	
55	Planning and zoning	23,520						23,520				55	
56	Other community and economic development							0				56	
57	TIF Rebates							0				57	
58								0				58	
59	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	28,520	0	0	0	0	0	28,520				59	
60	<b>Section F — GENERAL GOVERNMENT</b>											60	
61	Mayor, council and city manager	7,950						7,950				61	
62	Clerk, Treasurer, financial administration	50,779						50,779				62	
63	Elections	838						838				63	
64	Legal services and city attorney	6,623						6,623				64	
65	City hall and general buildings	23,303						23,303				65	
66	Tort liability							0				66	
67	Other general government							0				67	
68								0				68	
69								0				69	
70	<b>TOTAL GENERAL GOVERNMENT</b>	89,493	0		0	0	0	89,493				70	
71	<b>Section G — DEBT SERVICE</b>				10,910			10,910				71	
72								0				72	
73								0				73	
74	<b>TOTAL DEBT SERVICE</b>	0	0	0	10,910	0	0	10,910				74	
75	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>											75	
76	Equipment purchase					162,000		162,000				76	
77	engineering - water tower					23,590		23,590				77	
78	<b>Subtotal Regular Capital Projects</b>	0	0		0	185,590	0	185,590				78	
79	<b>— TIF CAPITAL PROJECTS — Specify</b>											79	
80								0				80	
81								0				81	
82	<b>Subtotal TIF Capital Projects</b>	0	0		0	0	0	0				82	
83	<b>TOTAL CAPITAL PROJECTS</b>	0	0		0	185,590	0	185,590				83	
84	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	465,448	0	0	10,910	185,590	0	661,948				84	
85	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											85	
86												86	

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 – Continued					CITY OF Wahpeton		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation								394,428	E91	394,428	88
89	Capital outlay								275,679	G91	275,679	89
90	Debt Service									F91	0	90
91	Sewer and sewage disposal — Current operation									E80	0	91
92	Capital outlay									G80	0	92
93	Debt Service									F80	0	93
94	Electric — Current operation									E92	0	94
95	Capital outlay									G92	0	95
96	Debt Service									F92	0	96
97	Gas Utility — Current operation									E93	0	97
98	Capital outlay									G93	0	98
99	Debt Service									F93	0	99
100	Parking — Current operation									E60	0	100
101	Capital outlay									G60	0	101
102	Debt Service									F60	0	102
103	Airport — Current operation									E01	0	103
104	Capital outlay									G01	0	104
105	Debt Service									F01	0	105
106	Landfill/Garbage — Current operation									E81	0	106
107	Capital outlay									G81	0	107
108	Debt Service									F81	0	108
109	Hospital — Current operation									E36	0	109
110	Capital outlay									G36	0	110
111	Debt Service									F36	0	111
112	Transit — Current operation									E94	0	112
113	Capital outlay									G94	0	113
114	Debt Service									F94	0	114
115	Cable TV, telephone, Internet — Current operation									E03	0	115
116	Capital outlay									G03	0	116
117	Housing authority — Current operation									E50	0	117
118	Capital outlay									G50	0	118
119	Debt Service									F50	0	119
120	Storm water — Current operation									E80	0	120
121	Capital outlay									G80	0	121
122	Debt Service									F80	0	122
123	Other business type — Current operation									E89	0	123
124	Capital outlay									G89	0	124
125	Debt Service									F89	0	125
126	Internal service funds — Specify											126
127											0	127
128											0	128
129	TOTAL BUSINESS TYPE ACTIVITIES								670,107		670,107	129



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF Wahpeton		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	465,448	0	0	10,910	185,590	0	661,948	670,107		1,332,055	130
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131
132	Regular transfers out	110,000				74,000		184,000	518,597		702,597	132
133	Internal TIF loans/repayments and transfers out							0			0	133
134								0			0	134
135	TOTAL OTHER FINANCING USES	110,000	0	0	0	74,000	0	184,000	518,597		702,597	135
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	575,448	0	0	10,910	259,590	0	845,948	1,188,704		2,034,652	136
137												137
138	Ending fund balance June 30, 2018:											138
139	Governmental:											139
140	Nonspendable							0			0	140
141	Restricted							0			0	141
142	Committed	1,220,000	624,613		507,323	70,000		2,421,936			2,421,936	142
143	Assigned							0			0	143
144	Unassigned	501,949				5,400		507,349			507,349	144
145	Total Governmental	1,721,949	624,613	0	507,323	75,400	0	2,929,285			2,929,285	145
146	Proprietary								267,747		267,747	146
147	Total ending fund balance June 30, 2018	1,721,949	624,613	0	507,323	75,400	0	2,929,285	267,747		3,197,032	147
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	2,297,397	624,613	0	518,233	334,990	0	3,775,233	1,456,451		5,231,684	148
149												149

<b>Part III</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;">CITY OF Wahpeton</span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>													
Purpose		Amount paid to other local governments				Purpose		Amount paid to State						
Correction.....		M05 \$				Highways.....		L44 \$						
Health.....		M32				All other.....		L89 \$						
Highways.....		M44												
Transit subsidies.....		M94												
Libraries.....		M52 4,000												
Police protection.....		M62 18,020												
Sewerage.....		M80												
Sanitation.....		M81												
All other.....		M89 \$												
<b>Part IV</b>	<b>SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.													
										Amount - Omit cents				
Total salaries and wages paid.....										2009 \$	168,618			
<b>Part V</b>	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>													
<b>A. Long-term debt</b>		Debt during the fiscal year				Debt Outstanding - JUNE 30, 2018				Interest paid this year				
Purpose	Debt outstanding JULY 1, 2017 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)							
1. Water utility	19U \$ 634,000	29U \$ 991,000	39U \$ 84,000	49U \$	49U \$	49U \$ 1,541,000	49U \$ 1,585	191 \$ 21,005						
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189						
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	192						
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	193						
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	194						
6. Industrial Revenue	19T	24T	34T		44T	44T		189						
7. Mortgage revenue	19T	24T	34T		44T	44T		189						
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189						
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189						
10. GO	19U	29U	39U	49U	49U	49U	49U	189						
11. Parking	19U	29U	39U	49U	49U	49U	49U	189						
12. Airport	19U	29U	39U	49U	49U	49U	49U	189						
13. Stormwater	19U	29U	39U	49U	49U	49U	49U	189						
14. Section 108	19U	29U	39U	49U	49U	49U	49U	189						
<b>Total long-term debt</b>	<b>634,000</b>	<b>991,000</b>	<b>84,000</b>	<b>0</b>	<b>0</b>	<b>1,541,000</b>	<b>1,585</b>	<b>21,005</b>						
<b>B. Short-term debt</b>						Amount - Omit cents								
Outstanding as of JULY 1, 2017				61V \$										
Outstanding as of JUNE 30, 2018				64V \$										
<b>Part VI</b>	<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>													
Assessed Valuations by Levy Authority and County, AY2016/FY2018										Amount - Omit cents				
Actual valuation -- January 1, 2016										\$	381,135,506		x .05 = \$	19,056,775
<b>Part VII</b>	<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018</b>													
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)					
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61									
	\$ 3,197,032		\$								3,197,032			
REMARKS														